
ANNUAL ACCOUNTS

Financial Year 2024-2025

NAGAR PALIKA PARISHAD

Jaspur

Registered Office

Main Market, Jaspur
Uttarakhand - 244712

Auditors



ACG & CO.

Chartered Accountants

CA. Anuj Arora

CA. Deepanshu Agarwal

Head Office

Court Road, Jaspur Khurd,
Near Naman Sweets, Kashipur,
Uttarakhand -244713

Corporate Office

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INDEPENDENT AUDITOR'S REPORT

To
The Executive Officer,
Nagar Palika Parishad, Jaspur
District- Udham Singh Nagar

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Palika Parishad, Jaspur which comprise the Balance Sheet as at March 31, 2025 and Income and Expenditure Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Uttarakhand Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditors consider internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis

for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us and read with Schedule 33 of the report, the financial statements give a true and fair view in conformity with the Uttarakhand Municipal Accounts Manual:

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31 2025 and
- b) In the case of the Income and Expenditure Account, of the surplus/ deficit for the year ended on that date


We further report that:


- a) we have obtained all the information and explanations which is to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) We are taking the opening balances from Audited Balance Sheet of financial year ending 2023-24 as provided to us by the ULB.
- c) We have not conducted the physical cash verification as ULB explained to us no physical cash is carried by them.
- d) in our opinion proper books of account as required by law have been kept by the Municipality so far as appears from our examination of those books;
- e) the Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- f) in our opinion, the Balance Sheet and Income and Expenditure Account comply with the Uttarakhand Municipal Accounts Manual;

A statement on additional matters is given in the annexure.

Place: Kashipur
Date: 04.11.2025

**FOR ACG & Co.
CHARTERED ACCOUNTANTS**


Deepanshu Agarwal
Partner
FRN: 028477N



BALANCE SHEET
NAGAR PALIKA PARISHAD JASPUR

BALANCE SHEET AS ON 31/03/2025

LIABILITIES

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
RESERVE & SURPLUS			
310	Municipal Fund	Sch B-1	70,543,230.28
311	Earmarked Funds	Sch B-2	-
312	Reserve	Sch B-3	536,414,623.30
Total Reserve & Surplus			606,957,854
320	Grants & Contributions for Specific purpose	Sch B-4	40,708,974.00
LOANS			
330	Secured Loans	Sch B-5	-
331	Unsecured Loans	Sch B-6	-
Total Loans			-
CURRENT LIABILITIES & PROVISIONS			
340	Deposits Received	Sch B-7	568,507
341	Deposits for Work	Sch B-8	-
350	Other Liabilities	Sch B-9	1,561,489.00
360	Provisions	Sch B-10	-
Total Current Liabilities & Provisions			-
TOTAL LIABILITIES			649,796,823.58

ASSETS

CODE NO.	DESCRIPTION OF ITEMS	SCHEDULE NO.	AMOUNT
FIXED ASSETS			
410	Fixed Assets - Gross Block	Sch B-11	614,526,235.32
	Less: Depreciation		34,301,362.00
	Fixed Assets - Net Block		580,224,873.32
412	Capital Work in Progress		-
Total Fixed Assets			580,224,873.32
INVESTMENTS			
420	Investments - General Funds	Sch B-12	-
421	Investments - Other Funds	Sch B-13	-
Total Investments			-
CURRENT ASSETS, LOANS AND ADVANCES			
430	Stock-in-hand (Inventories)	Sch B-14	-
431	Sundry Debtors (Receivables) - Gross Amount	Sch B-15	17,011,000.00
432	Less: Accumalated Provisions Otstanding		-
	Net Amount Outstanding		17,011,000.00
440	Prepaid Expenses	Sch B-16	-
450	Cash and Bank Balances	Sch B-17	52,560,950.26
460	Loans, Advances and Deposits	Sch B-18	-
461	Less: Accumalated Provisions Otstanding		-
	Net Amount Outstanding		52,560,950.26
Total Current Assets, Loans & Advances			69,571,950.26
470	Other Assets	Sch B-19	-
480	Miscellaneous Expenditure to be Written Off	Sch B-20	-
TOTAL ASSETS			649,796,823.58

Date : 04.11.2025
Place : Kashipur

For ACG & CO.
Chartered Accountants

Deepanshu Agarwal
Partner
FRN: 028477N



INCOME & EXPENDITURE STATEMENT NAGAR PALIKA PARISHAD JASPUR

INCOME & EXPENDITURE STATEMENT FOR THE PERIOD FROM 01/04/2024 to 31/03/2025

CODE NO.	HEADS OF ACCOUNT	SCHEDULE NO.	AMOUNT
110	Tax Revenue	Sch IE-1	8,000,000.00
120	Assigned Revenue and Compensation	Sch IE-2	0.00
130	Rental Income from Municipal Properties	Sch IE-3	1,407,817.00
140	Fees & User Charges	Sch IE-4	171,282.00
150	Sale & Hire Charges	Sch IE-5	154,424.20
160	Revenue Grants, Contribution & Subsidies	Sch IE-6	164,706,495.00
170	Income from Investments	Sch IE-7	0.00
171	Interest Income	Sch IE-8	242,188.00
180	Other Income	Sch IE-9	403,315.00
TOTAL INCOME (A)			175,085,521.20
210	Establishment Expenses	Sch IE-10	73,230,901.90
220	Administrative Expenses	Sch IE-11	17,267,651.20
230	Operation & Maintenance Expenses	Sch IE-12	44,600,192.00
240	Interest & Finance Expenses	Sch IE-13	0.04
250	Programme Expenses	Sch IE-14	369416.00
260	Revenue Grants, Contribution & Subsidies	Sch IE-15	-
270	Provisions & Write Off	Sch IE-16	0.00
271	Miscellaneous Expenses	Sch IE-17	0.00
272	Depreciation		34,301,362.00
TOTAL EXPENDITURE (B)			169,769,523.14
	Gross Surplus/(Deficit) of Income over Expenditure beofre Prior Period Items	(A-B)	5,315,998.06
280	Add: Prior Period Items	Sch IE-18	0.00
	Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items		5,315,998.06
290	Less: Transfer to Reserve Fund		0.00
NET BALANCE BEING SURPLUS/(DEFICIT) CARRIED			5,315,998.06

Date : 04.11.2025

Place : Kashipur

For ACG & CO.
Chartered Accountants

Deepanshu Agarwal
Partner
FRN: 028477N



NAGAR PALIKA PARISHAD JASPUR

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2025

	AMOUNT
PARTICULARS	31.03.2025
A. Cash Flow From Operating Activities :	
a. Surplus / (Deficit) over Expenditure	5,315,998.06
b. Add: Non Cash Items Debited in Income & Expenditure A/c	
Depreciation	34,301,362.00
Add: Non Operating Items Debited in Income & Expenditure A/c	0.00
Less: Non Operating Items Credited in Income & Expenditure A/c	
Rental Income	-1,407,817.00
Sale of Stores & Spares	-154,424.20
Interest Income	-242,188.00
Misc. Income	-403,315.00
c. Adjusted Income over Expenditure beofre changes in Current Assets and Current Liabilities and Extraordinary Items	37,409,615.86
d. Changes in Current Assets and Current Liabilities	
Less: Decrease in Liabilities	6,606,326.00
Add: Decrease in Receivables	-1,437,105.00
Cash Generated From Operations	42,578,836.86
--Less: Income Tax paid	0.00
Net Cash Flow From Operation Activities (A)	42,578,836.86
B. Cash Flow From Investing Activities :	
a. Less: Purchase of Fixed Assets	-153,413,725.00
b. Add: Rental Income	1,407,817.00
c. Add: Interst Income	242,188.00
d. Add: Misc. Income	403,315.00
f. Add: Sale of Stores & Spares	154,424.20
Net Cash Flow From Operation Activities (B)	-151,205,980.80
C. Cash Flow From Financing Activities :	
a. Add: Grant Utilised for Specific Purpose	-33,559,338.70
b. Add: Capital Changes	102,537,789.70
Net Cash Flow From Operation Activities (C)	68,978,451.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-39,648,692.94
Add: Opening Balance of Cash & Cash Equivalents	92,209,643.20
Closing Balance of Cash & Cash Equivalents	52,560,950.26
Components of Cash & Cash Equivalents	0.00
--Cash in Hand	52,560,950.26
--Balance with Scheduled Banks	0.00
Cash & Bank Balance	52,560,950.26



NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31-03-2025

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of Financial Statements:

- a) The financial statements have been prepared on accrual basis under the historical cost convention except where stated to contrary. They are prepared in a manner to comply with the material requirements the applicable Accounting Standards prescribed and the provisions.
- b) A number of estimates and assumptions are used by the management for preparation of the financial statements, which are based on account state of. Changes in the state of affairs on account of changes in economic and global events in future in the change in outcome.

2. Method of Accounting :

Mercantile method is adopted for preparation of Balance Sheet.

3. Fixed Assets , Depreciation & Amortization :

Fixed assets are stated at cost less accumulated depreciation subject to the observation made hereunder:

i) LAND & LAND APPERTENT TO BUILDING

In absence of the acquisition and or improvement cost, the land has been taken at Nil value .

ii) BUILDING / CULVEERTS / FLYOVERS/ SUBWAYSETC.

Where the construction cost is available, the same has been taken at cost.

iii) ROAD, STREETLANES & FOOTPATHS

Where the construction cost is available, the same has been taken at cost.

iv) DRAINS & WATER DISTRIBUTION SYSTEM

Where the construction cost is available, the same has been taken at cost.



v) **PUBLIC LIGHTING SYSTEM**

Where the construction cost is available, the same has been taken at cost.

vi) **PLANTS & MACHINERY AND OFFICE EQUIPMENT**

Where the construction cost is available, the same has been taken at cost.

vii) **FURNITURE & FIXTURES**

Where the construction cost is available, the same has been taken at cost.

viii) **VEHICLES**

In cases where cost and date of acquisition are available, depreciated value as on 31.03.2022 (calculated on the basis of 15% depreciation on WDV method) has been taken.

ix) Gains or Losses arising on account of Disposal or discarding of assets is determined on the basis of difference between the book value and the value realized on disposal / discarding of the asset, which is dealt with in the Statement of profit and loss.

4. **Amortization :**

a) The depreciation has been charged on written down value method on cost as for the Opening balance Sheet as on 01.04.2021 at the given below rates-

S. No.	Assets	Rate of Depreciation
1.	Land	0.00%
2.	Building	5.00%
3.	Road & Bridges	5.00%
4.	Sewerage & Drainage	5.00%
5.	Waterways	5.00%
6.	Public Lightings	10.00%
7.	Plant & Machinery	10.00%
8.	Vehicles	15.00%
9.	Office & Other Equipment's	15.00%



10.	Furniture & Fittings	10.00%
11.	Electrical Appliances	15.00%
12.	Cleaning Equipment's	5.00%

5. **REVENUE RECOGNITION:**

The revenue is recognized to the extent it is probable that amounts would be realized has accounted for as part of taxes.

6. **INTEREST:**

The interest has been recognized on receipt basis. It has been shown separately but accounted for as part of taxes.

7. **GOVERNMENT GRANT & SUBSIDIES:**

All the Government Grant and Subsidies have been account for on receipt basis and have been accounted for income- Expenditure Statement.

2. **NOTES TO ACCOUNTS :**

- a) The Different between the Total Assets and Total Liabilities Has been taken a Municipal General Fund.
- b) The Various Quantitative & cost details with regards to Fixed Assets & Stock in hand have been taken as provided & made available by concerned departments of Urban Local Bodies .
- c) The Balances as on 31 .03 .2024 as per the cash Book & PLA have taken as Closing Balances with Banks & PLA.



**NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET**

SCHEDULE B-1: MUNICIPAL GENERAL FUND {Major Code No. 310}

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
310-10	Municipal Fund	70,100,304.22	0.00	70,100,304.22	0.00	70,100,304.22
310-90	Excess of Income Over Expenditure	0.00	5,315,998.06	5,315,998.06	4873072.00	442,926.06
TOTAL		70,100,304.22	5,315,998.06	75,416,302.28	4873072.00	70,543,230.28

Note: We have deducted the amount of Rs. 48,73,072/- in Municipal Fund in current financial year. It includes the arrear amount of Property Tax and Shop Rent not to be received by the organisation. The detail has been provided by the organisation and the same has been confirmed by them.

SCHEDULE B-2: EARMARKED FUNDS {Major Code No. 311}

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Provident Fund
(a) Opening Balance	0.00	0.00	0.00	0.00	0.00
(b) Additions to the Special Funds					
Transfer from Municipal Funds	0.00	0.00	0.00	0.00	0.00
Interest/Dividend Earned on Investments of Funds	0.00	0.00	0.00	0.00	0.00
Profit on Disposal of Investments of Funds	0.00	0.00	0.00	0.00	0.00
Appreciation on Value of Investments of Funds	0.00	0.00	0.00	0.00	0.00
Other Additions	0.00	0.00	0.00	0.00	0.00
Total (b)	0.00	0.00	0.00	0.00	0.00
Total (a+b)	0.00	0.00	0.00	0.00	0.00
(c) Payments out of Funds					
i) Capital Expenditure on Fixed Assets	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
ii) Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
iii) Other Expenditure	0.00	0.00	0.00	0.00	0.00
Loss on Disposal of Investments of Fund	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Investments of Fund	0.00	0.00	0.00	0.00	0.00
Transfer to Municipal Fund	0.00	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00	0.00
Total (c)	0.00	0.00	0.00	0.00	0.00
Net Balance at the End of the Year (a+b-c)	0.00	0.00	0.00	0.00	0.00
GRANT TOTAL OF ALL EARMARKED FUNDS	0.00				

SCHEDULE B-3: RESERVES {Major Code No. 312}

Minor Code No.	Particulars	Opening Balance	Additions	Total	Deductions	Closing Balance
312-10	Capital Contribution	418,665,309.60	152,050,675.70	570,715,985.30	34,301,362.00	536,414,623.30
312-11	Capital Reserves	0.00	0.00	0.00	0.00	0.00
312-20	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
312-30	Special Fund Utilised	0.00	0.00	0.00	0.00	0.00
312-40	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50	General Reserves	0.00	0.00	0.00	0.00	0.00
312-60	Revaluation Reserves	0.00	0.00	0.00	0.00	0.00
TOTAL		418,665,309.60	152,050,675.70	570,715,985.30	34,301,362.00	536,414,623.30



**NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET**

SCHEDULE B-4: GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES {Major Code No. 320}

Particulars	Grants from Central Government						Grants from State Government				
	15th Vitya Grant	Awasthapana Vikas Nidhi	CSR Fund	Swach Bharat Mission	PMAY	Paritoshit Yojna	Election Grant	Swasthya Arohan	Rajya Vitya Aayog		
(a) Opening Balance	47034553.70	17893000.00	0.00	12930.00	0.00	0.00	0.00	70000.00	9257829.00		
(b) Additions to the Special Funds											
Grants Received during the year	30105000.00	2026200.00	1185400.00	218847.00	319000.00	22000.00	96846.00	40000.00	213691000.00		
Interest/Dividend Earned on Grants Investments	1192177.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Profit on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Appreciation on Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total (b)	31297177.00	2026200.00	1185400.00	218847.00	319000.00	22000.00	96846.00	40000.00	213691000.00		
Total (a+b)	78331730.70	19919200.00	1185400.00	231777.00	319000.00	22000.00	96846.00	110000.00	222948829.00		
(c) Payments out of Funds											
i) Capital Expenditure on Fixed Assets	61883175.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90167500.00		
Other	61883175.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90167500.00		
Sub-Total											
ii) Revenue Expenditure on Salary, Wages etc.	0.00	0.00	0.00	218847.00	319000.00	0.00	96846.00	70000.00	129700440.00		
Other	0.00	0.00	0.00	218847.00	319000.00	0.00	96846.00	70000.00	129700440.00		
Sub-Total											
iii) Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Loss on Disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Grant Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total (c)	61883175.70	0.00	0.00	218847.00	319000.00	0.00	96846.00	70000.00	219867940.00		
Net Balance at the End of the Year (a+b-c)	16448555.00	19919200.00	1185400.00	12930.00	0.00	22000.00	0.00	40000.00	3080889.00		
GRANT TOTAL OF GRANTS & CONTRIBUTIONS FOR SPECIFIC PURPOSE									40708974.00		

Note: Further, the balance of grants and the detail of grants received and utilised is prepared on the basis of detail provided to us by the management.



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET

SCHEDULE B-5: SECURED LOANS {Major Code No. 330}

Minor Code No.	Particulars	Balance as on 31/03/2025
330-10	Loans from Central Governments	0.00
330-20	Loans from State Governments	0.00
330-30	Loans from Governments Bodies & Associates	0.00
330-40	Loans from International Agencies	0.00
330-50	Loans from Banks & Other Financial Institutions	0.00
330-60	Other Term Loans	0.00
330-70	Bonds & Debentures	0.00
330-80	Other Loans	0.00
TOTAL		0.00

SCHEDULE B-6: UNSECURED LOANS {Major Code No. 331}

Minor Code No.	Particulars	Balance as on 31/03/2025
331-10	Loans from Central Governments	0.00
331-20	Loans from State Governments	0.00
331-30	Loans from Governments Bodies & Associates	0.00
331-40	Loans from International Agencies	0.00
331-50	Loans from Banks & Other Financial Institutions	0.00
331-60	Other Term Loans	0.00
331-70	Bonds & Debentures	0.00
331-80	Other Loans	0.00
TOTAL		0.00

SCHEDULE B-7: DEPOSITS RECEIVED {Major Code No. 340}

Minor Code No.	Particulars	Balance as on 31/03/2025
		568507.00
340-10	From Contractors/Suppliers	0.00
340-20	Deposits - Revenue	0.00
340-30	From Staff	0.00
340-80	From Others	568507.00
TOTAL		568507.00



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET

SCHEDULE B-8: DEPOSITS WORKS {Major Code No. 341}

Minor Code No.	Particulars	Opening Balance Amount	Additions During the Year	Utilisation Expenditure Amount	Closing Balance Amount
1	2	3	4	5	6
341-10	Capital Contribution	0.00	0.00	0.00	0.00
341-20	Capital Reserves	0.00	0.00	0.00	0.00
341-80	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00	0.00

Note:

1. The amount received from the departments on whose behalf works have been undertaken would appear in Col. 4.
2. Expenditure incurred including percentage (departments) charges would appear in Col. 5.
3. Balance in Col. 6 would appear in the balance sheet as as liability.

SCHEDULE B-9: OTHER LIABILITIES {Major Code No. 350}

Minor Code No.	Particulars	Balance as on 31/03/2025
350-10	Creditors	1561489.00
350-11	Employee Liabilities	0.00
350-12	Interest Accured and Due	0.00
350-20	Recoveries Payables	0.00
350-30	Government Dues Payables	0.00
350-40	Refund Payables	0.00
350-41	Advance Collection of Revenues	0.00
350-80	Others	0.00
350-90	Sale Proceeds	0.00
TOTAL		1561489.00

SCHEDULE B-10: PROVISIONS {Major Code No. 360}

Minor Code No.	Particulars	Balance as on 31/03/2025
360-10	Provisions for Expenses	0.00
360-20	Provisions for Interest	0.00
360-30	Provisions for Other Assets	0.00
TOTAL		0.00



SCHEDULE B-11: FIXED ASSETS {Major Code No. 410 & 411}

MINOR CODE NO.	PARTICULARS	Opening Balance	Addition Before 01/10/2024	Addition After 01.10.2024	Gross Balance	Depreciation	Closing balance
410-10	Land	828400.00	0.00	0.00	828400.00	41420.00	786980.00
410-20	Buildings	16361338.00	4094480.00	13646844.00	34102662.00	1363962.00	32738700.00
410-30	Roads & Bridges	358141710.16	21587524.00	38893274.00	418622508.16	19958793.00	398663715.16
410-31	Sewerage and Drainage	10490267.00	2227898.00	0.00	12718165.00	635907.00	12082258.00
410-33	Public Lighting	36690734.16	7643770.00	4752769.00	49087273.16	4671088.00	44416185.16
410-40	Plant & Machinery	11545693.00	4349284.00	36955558.00	52850535.00	3437276.00	49413259.00
410-50	Vehicles	10759173.00	3549500.00	15712824.00	30021497.00	3324763.00	26696734.00
410-70	Furniture & Fittings	1067856.00	0.00	0.00	1067856.00	106786.00	961070.00
410-80	Other Fixed Assets	15227339.00	0.00	0.00	15227339.00	761367.00	14465972.00
	TOTAL	461112510.32	43452456.00	109961269.00	614526235.32	34301362.00	580224873.32



**NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET**

DETAIL OF ADDITION MADE DURING THE YEAR IN THE FIXED ASSETS

410-10 LAND		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	828400.00	0.00	0.00	828400.00	41420.00	786980.00
	TOTAL	828400.00	0.00	0.00	828400.00	41420.00	786980.00

410-20 BUILDING		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	16361338.00	0.00	0.00	16361338.00	818067.00	15543271.00
05-06-2024	Public Toilets	0.00	29058.00	0.00	29058.00	1453.00	27605.00
15-07-2024	Office Building	0.00	2200166.00	0.00	2200166.00	110008.00	2090158.00
25-08-2024	Compactor Teen Shed	0.00	1865256.00	0.00	1865256.00	93263.00	1771993.00
20-10-2024	Shop Building	0.00	0.00	772880.00	772880.00	19322.00	753558.00
29-11-2024	Shop Building	0.00	0.00	977410.00	977410.00	24435.00	952975.00
01-12-2024	Compactor Teen Shed	0.00	0.00	2319651.00	2319651.00	57991.00	2261660.00
05-12-2024	Office Building	0.00	0.00	6502676.00	6502676.00	162567.00	6340109.00
06-02-2025	Office Building	0.00	0.00	2032829.00	2032829.00	50821.00	1982008.00
20-02-2025	Compactor Teen Shed	0.00	0.00	1041398.00	1041398.00	26035.00	1015363.00
	TOTAL	16361338.00	4094480.00	13646844.00	34102662.00	1363962.00	32738700.00

410-31 SEWERAGE AND DRAINAGE		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	10490267.00	0.00	0.00	10490267.00	524513.00	9965754.00
25-05-2024	Sewerage & Drainage	0.00	1668349.00	0.00	1668349.00	83417.00	1584932.00
15-07-2024	Sewerage & Drainage	0.00	559549.00	0.00	559549.00	27977.00	531572.00
	TOTAL	10490267.00	2227898.00	0.00	12718165.00	635907.00	12082258.00

410-33 PUBLIC LIGHTINGS		OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
DATE	PARTICULARS						
01-04-2024	Opening Balance	36690734.16	0.00	0.00	36690734.16	3669073.00	33021661.16
28-06-2024	LED	0.00	799770.00	0.00	799770.00	79977.00	719793.00
30-09-2024	LED	0.00	6844000.00	0.00	6844000.00	684400.00	6159600.00
25-10-2024	LED	0.00	0.00	1899000.00	1899000.00	94950.00	1804050.00
20-11-2024	LED	0.00	0.00	145240.00	145240.00	7262.00	137978.00
15-12-2024	LED	0.00	0.00	987129.00	987129.00	49356.00	937773.00
05-01-2025	LED	0.00	0.00	1721400.00	1721400.00	86070.00	1635330.00
	TOTAL	36690734.16	7643770.00	4752769.00	49087273.16	4671088.00	44416185.16



**NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET**

410-30 RAOD & BRIDGES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	358141710.16	0.00	0.00	358141710.16	17907086.00	340234624.16
25-05-2024	Road & Pavments	0.00	3286889.00	0.00	3286889.00	164344.00	3122545.00
25-05-2024	Road & Pavments	0.00	621009.00	0.00	621009.00	31050.00	589959.00
25-05-2024	Road & Pavments	0.00	212629.00	0.00	212629.00	10631.00	201998.00
25-05-2024	Road & Pavments	0.00	1630773.00	0.00	1630773.00	81539.00	1549234.00
25-05-2024	Road & Pavments	0.00	122344.00	0.00	122344.00	6117.00	116227.00
25-05-2024	Road & Pavments	0.00	182027.00	0.00	182027.00	9101.00	172926.00
10-06-2024	Road & Pavments	0.00	220927.00	0.00	220927.00	11046.00	209881.00
10-06-2024	Road & Pavments	0.00	442200.00	0.00	442200.00	22110.00	420090.00
10-06-2024	Road & Pavments	0.00	1057191.00	0.00	1057191.00	52860.00	1004331.00
10-06-2024	Road & Pavments	0.00	570914.00	0.00	570914.00	28546.00	542368.00
12-06-2024	Road & Pavments	0.00	170800.00	0.00	170800.00	8540.00	162260.00
12-06-2024	Road & Pavments	0.00	440562.00	0.00	440562.00	22028.00	418534.00
12-06-2024	Road & Pavments	0.00	276075.00	0.00	276075.00	13804.00	262271.00
12-06-2024	Road & Pavments	0.00	165644.00	0.00	165644.00	8282.00	157362.00
12-06-2024	Road & Pavments	0.00	572011.00	0.00	572011.00	28601.00	543410.00
12-06-2024	Road & Pavments	0.00	392887.00	0.00	392887.00	19644.00	373243.00
15-07-2024	Road & Pavments	0.00	308330.00	0.00	308330.00	15417.00	292913.00
15-07-2024	Road & Pavments	0.00	320154.00	0.00	320154.00	16008.00	304146.00
15-07-2024	Road & Pavments	0.00	129600.00	0.00	129600.00	6480.00	123120.00
15-07-2024	Road & Pavments	0.00	655851.00	0.00	655851.00	32793.00	623058.00
15-07-2024	Road & Pavments	0.00	1116980.00	0.00	1116980.00	55849.00	1061131.00
15-07-2024	Road & Pavments	0.00	477009.00	0.00	477009.00	23850.00	453159.00
15-07-2024	Road & Pavments	0.00	182400.00	0.00	182400.00	9120.00	173280.00
15-07-2024	Road & Pavments	0.00	498732.00	0.00	498732.00	24937.00	473795.00
15-07-2024	Road & Pavments	0.00	212726.00	0.00	212726.00	10636.00	202090.00
15-07-2024	Road & Pavments	0.00	643390.00	0.00	643390.00	32170.00	611220.00
25-08-2024	Road & Pavments	0.00	215400.00	0.00	215400.00	10770.00	204630.00
25-08-2024	Road & Pavments	0.00	222484.00	0.00	222484.00	11124.00	211360.00
25-08-2024	Road & Pavments	0.00	972974.00	0.00	972974.00	48649.00	924325.00
25-08-2024	Road & Pavments	0.00	1945432.00	0.00	1945432.00	97272.00	1848160.00
25-08-2024	Road & Pavments	0.00	505594.00	0.00	505594.00	25280.00	480314.00
25-08-2024	Road & Pavments	0.00	1396972.00	0.00	1396972.00	69849.00	1327123.00
25-08-2024	Road & Pavments	0.00	1048086.00	0.00	1048086.00	52404.00	995682.00
05-09-2024	Road & Pavments	0.00	370528.00	0.00	370528.00	18526.00	352002.00
02-12-2024	Road & Pavments	0.00	0.00	223369.00	223369.00	5584.00	217785.00
02-12-2024	Road & Pavments	0.00	0.00	224128.00	224128.00	5603.00	218525.00
02-12-2024	Road & Pavments	0.00	0.00	149166.00	149166.00	3729.00	145437.00
05-12-2024	Road & Pavments	0.00	0.00	684078.00	684078.00	17102.00	666976.00
05-12-2024	Road & Pavments	0.00	0.00	244469.00	244469.00	6112.00	238357.00
10-12-2024	Road & Pavments	0.00	0.00	317509.00	317509.00	7938.00	309571.00
20-12-2024	Road & Pavments	0.00	0.00	213941.00	213941.00	5349.00	208592.00
20-12-2024	Road & Pavments	0.00	0.00	281798.00	281798.00	7045.00	274753.00



ANNEXURES TO BALANCE SHEET

20-12-2024	Road & Pavments	0.00	0.00	191720.00	191720.00	4793.00	186927.00
20-12-2024	Road & Pavments	0.00	0.00	266494.00	266494.00	6662.00	259832.00
01-01-2025	Road & Pavments	0.00	0.00	1448849.00	1448849.00	36221.00	1412628.00
01-01-2025	Road & Pavments	0.00	0.00	474757.00	474757.00	11869.00	462888.00
01-01-2025	Road & Pavments	0.00	0.00	280841.00	280841.00	7021.00	273820.00
02-01-2025	Road & Pavments	0.00	0.00	2023188.00	2023188.00	50580.00	1972608.00
05-01-2025	Road & Pavments	0.00	0.00	223415.00	223415.00	5585.00	217830.00
05-01-2025	Road & Pavments	0.00	0.00	419706.00	419706.00	10493.00	409213.00
05-01-2025	Road & Pavments	0.00	0.00	166660.00	166660.00	4167.00	162493.00
06-01-2025	Road & Pavments	0.00	0.00	217787.00	217787.00	5445.00	212342.00
15-01-2025	Road & Pavments	0.00	0.00	242171.00	242171.00	6054.00	236117.00
15-01-2025	Road & Pavments	0.00	0.00	243829.00	243829.00	6096.00	237733.00
15-01-2025	Road & Pavments	0.00	0.00	2401198.00	2401198.00	60030.00	234168.00
15-01-2025	Road & Pavments	0.00	0.00	239290.00	239290.00	5982.00	233308.00
15-01-2025	Road & Pavments	0.00	0.00	241533.00	241533.00	6038.00	235495.00
15-01-2025	Road & Pavments	0.00	0.00	719252.00	719252.00	17981.00	701271.00
16-01-2025	Road & Pavments	0.00	0.00	222602.00	222602.00	5565.00	217037.00
16-01-2025	Road & Pavments	0.00	0.00	921729.00	921729.00	23043.00	898686.00
20-01-2025	Road & Pavments	0.00	0.00	839355.00	839355.00	20984.00	818371.00
20-01-2025	Road & Pavments	0.00	0.00	113090.00	113090.00	2827.00	110263.00
20-01-2025	Road & Pavments	0.00	0.00	212286.00	212286.00	5307.00	206979.00
20-01-2025	Road & Pavments	0.00	0.00	222042.00	222042.00	5551.00	216491.00
20-01-2025	Road & Pavments	0.00	0.00	290569.00	290569.00	7264.00	283305.00
20-01-2025	Road & Pavments	0.00	0.00	220243.00	220243.00	5506.00	214737.00
20-01-2025	Road & Pavments	0.00	0.00	211220.00	211220.00	5281.00	205939.00
25-01-2025	Road & Pavments	0.00	0.00	223728.00	223728.00	5593.00	218135.00
25-01-2025	Road & Pavments	0.00	0.00	225010.00	225010.00	5625.00	219385.00
25-01-2025	Road & Pavments	0.00	0.00	224794.00	224794.00	5620.00	219174.00
25-01-2025	Road & Pavments	0.00	0.00	223819.00	223819.00	5595.00	218224.00
01-02-2025	Road & Pavments	0.00	0.00	2913888.00	2913888.00	72847.00	2841041.00
01-02-2025	Road & Pavments	0.00	0.00	409726.00	409726.00	10243.00	399483.00
01-02-2025	Road & Pavments	0.00	0.00	3513326.00	3513326.00	87833.00	3425493.00
01-02-2025	Road & Pavments	0.00	0.00	897233.00	897233.00	22431.00	874802.00
15-02-2025	Road & Pavments	0.00	0.00	822541.00	822541.00	20564.00	801977.00
19-02-2025	Road & Pavments	0.00	0.00	1085172.00	1085172.00	27129.00	1058043.00
20-02-2025	Road & Pavments	0.00	0.00	894160.00	894160.00	22354.00	871806.00
20-02-2025	Road & Pavments	0.00	0.00	779002.00	779002.00	19475.00	759527.00
20-02-2025	Road & Pavments	0.00	0.00	1071478.00	1071478.00	26787.00	1044691.00
20-02-2025	Road & Pavments	0.00	0.00	225440.00	225440.00	5636.00	219804.00
20-02-2025	Road & Pavments	0.00	0.00	225938.00	225938.00	5648.00	220290.00
20-02-2025	Road & Pavments	0.00	0.00	180738.00	180738.00	4518.00	176220.00
20-02-2025	Road & Pavments	0.00	0.00	716880.00	716880.00	17922.00	698958.00
20-02-2025	Road & Pavments	0.00	0.00	201688.00	201688.00	5042.00	196646.00
20-02-2025	Road & Pavments	0.00	0.00	200646.00	200646.00	5016.00	195630.00
20-02-2025	Road & Pavments	0.00	0.00	880464.00	880464.00	22012.00	858452.00
20-02-2025	Road & Pavments	0.00	0.00	3246989.00	3246989.00	81175.00	3165814.00



NAGAR PALIKA PARISHAD JASPUR ANNEXURES TO BALANCE SHEET

20-02-2025	Road & Pavments	0.00	764974.00	19124.00	745850.00
21-02-2025	Road & Pavments	0.00	206518.00	5163.00	201355.00
01-03-2025	Road & Pavments	0.00	1540042.00	38501.00	1501541.00
06-03-2025	Road & Pavments	0.00	1300000.00	32500.00	1267500.00
15-03-2025	Road & Pavments	0.00	320839.00	8021.00	312818.00
21-03-2025	Road & Pavments	0.00	205957.00	5149.00	200808.00
	TOTAL		38893274.00	19958793.00	398663715.16
		21587524.00	418622508.16		

410-40 PLANT & MACHINERY

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	11545693.00	0.00	0.00	11545693.00	1154569.00	10391124.00
01-04-2024	Water Supply System	0.00	4113600.00	0.00	4113600.00	411360.00	3702240.00
07-05-2024	Cleaning Equipments	0.00	216988.00	0.00	216988.00	21699.00	195289.00
01-06-2024	Compost Pit	0.00	18696.00	0.00	18696.00	1870.00	16826.00
10-12-2024	Touching Ground Machinery	0.00	0.00	6245000.00	6245000.00	312250.00	5932750.00
10-12-2024	Touching Ground Machinery	0.00	0.00	1450356.00	1450356.00	72518.00	1377838.00
10-12-2024	Touching Ground Machinery	0.00	0.00	541159.00	541159.00	27058.00	514101.00
15-01-2025	Cameras	0.00	0.00	509808.00	509808.00	25490.00	484318.00
15-01-2025	Rain Water Harveting System	0.00	0.00	8721178.00	8721178.00	436059.00	8285119.00
15-01-2025	Rain Water Harveting System	0.00	0.00	4673702.00	4673702.00	233685.00	4440017.00
20-01-2025	Rain Water Harveting System	0.00	0.00	4372702.00	4372702.00	218635.00	4154067.00
20-01-2025	Rain Water Harveting System	0.00	0.00	2932490.00	2932490.00	146625.00	2785865.00
20-01-2025	Rain Water Harveting System	0.00	0.00	1981101.00	1981101.00	99055.00	1882046.00
24-01-2025	Cleaning Equipments	0.00	0.00	403788.00	403788.00	20189.00	383599.00
31-01-2025	Rain Water Harveting System	0.00	0.00	4860290.00	4860290.00	243015.00	4617275.00
15-03-2025	Utility Equipments	0.00	0.00	263984.00	263984.00	13199.00	250785.00
	TOTAL		4349284.00	3695558.00	52850535.00	3437276.00	49413259.00

410-50 VEHICLES

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	10759173.00	0.00	0.00	10759173.00	1613876.00	9145297.00
05-06-2024	Vehicle	0.00	1890000.00	0.00	1890000.00	283500.00	1606500.00
25-09-2024	Garbage Rickshaw	0.00	1659500.00	0.00	1659500.00	248925.00	1410575.00
24-11-2024	JCB	0.00	0.00	4140000.00	4140000.00	310500.00	3829500.00
20-12-2024	Vehicle	0.00	0.00	2648510.00	2648510.00	198638.00	2449872.00
20-12-2024	Vehicle	0.00	0.00	1763982.00	1763982.00	132299.00	1631683.00
15-01-2025	Vehicle	0.00	0.00	6425002.00	6425002.00	481875.00	5943127.00
20-01-2025	Vehicle	0.00	0.00	735330.00	735330.00	55150.00	680180.00
	TOTAL		3549500.00	15712824.00	30021497.00	3324763.00	26696734.00



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET

410-70 FURNITURE & FITTINGS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	1067856.00	0.00	0.00	1067856.00	106786.00	961070.00
	TOTAL	1067856.00	0.00	0.00	1067856.00	106786.00	961070.00

410-80 OTHER FIXED ASSETS

DATE	PARTICULARS	OPENING BALANCE	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	GROSS BALANCE	DEPRECIATION	CLOSING BALANCE
01-04-2024	Opening Balance	15227339.00	0.00	0.00	15227339.00	761367.00	14465972.00
	TOTAL	15227339.00	0.00	0.00	15227339.00	761367.00	14465972.00



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET

SCHEDULE B-12: INVESTMENTS - GENERAL FUNDS {Major Code No. 420}

Minor Code No.	Particulars	With whom Invested	Face Value	Current Yaer Carrying Cost
420-10	Central Government Securities	0.00	0.00	0.00
420-20	State Government Securities	0.00	0.00	0.00
420-30	Debentures & Bonds	0.00	0.00	0.00
420-40	Preferences Shares	0.00	0.00	0.00
420-50	Equity Shares	0.00	0.00	0.00
420-60	Units of Mutual Funds	0.00	0.00	0.00
420-80	Other Investments	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00

SCHEDULE B-13: INVESTMENTS - OTHER FUNDS {Major Code No. 421}

Minor Code No.	Particulars	With whom Invested	Face Value	Current Yaer Carrying Cost
421-10	Central Government Securities	0.00	0.00	0.00
421-20	State Government Securities	0.00	0.00	0.00
421-30	Debentures & Bonds	0.00	0.00	0.00
421-40	Preferences Shares	0.00	0.00	0.00
421-50	Equity Shares	0.00	0.00	0.00
421-60	Units of Mutual Funds	0.00	0.00	0.00
421-80	Other Investments	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00

SCHEDULE B-14: STOCK-IN-HAND (INVENTORIES) {Major Code No. 430}

Minor Code No.	Particulars	Balance as on 31/03/2025
430-10	Stores	0.00
430-20	Loose Tools	0.00
430-80	Others	0.00
	TOTAL	0.00



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET

SCHEDULE B-15: SUNDRY DEBTORS (RECEIVABLES) {Major Code No. 431 & 432}

Minor Code No.	Particulars	Gross Amount	Accumalated Provision Against Debtors	Net Amount
431-10	Receivables for Property Taxes			
	Less than 5 Years	17011000.00	0.00	17011000.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	17011000.00	0.00	17011000.00
431-91	Less: State Govt.Levies in Property Taxes	0.00	0.00	0.00
	Net Receoverable Property Taxes	17011000.00	0.00	17011000.00
431-19	Receivables for Other Taxes			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-99	Less: State Govt.Levies in Other Taxes	0.00	0.00	0.00
	Net Receoverable Other Taxes	0.00	0.00	0.00
431-20	Receivables for Cess			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-30	Receivables for Fees & User Charges			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-40	Receivables from Other Sources			
	Less than 5 Years	0.00	0.00	0.00
	More than 5 Years	0.00	0.00	0.00
	Sub-Total	0.00	0.00	0.00
431-50	Receivables from Government	0.00	0.00	0.00
	TOTAL	17011000.00	0.00	17011000.00

Note: The detail of Sundry Debtors (Receivables) for the Current Financial Year has been provided to us by the Organization and we have considered the same for the current year.



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET

SCHEDULE B-16: PREPAID EXPENSES {Major Code No. 440}

Minor Code No.	Particulars	Balance as on 31/03/2025
440-10	Establishment Expenses	0.00
440-20	Administration Expenses	0.00
440-30	Operations & Maintenance	0.00
TOTAL		0.00

SCHEDULE B-17: CASH & BANK BALANCES {Major Code No. 450}

Minor Code No.	Particulars	Balance as on 31/03/2025
450-10	Cash	9.00
<u>Balance With Bank - Municipal Funds</u>		
450-21	Nationalised Banks	11810982.86
450-22	Other Scheduled Banks	1239314.40
450-23	Scheduled Co-operative Banks	0.00
450-24	Post Office	0.00
Sub-Total		13050297.26
<u>Balance With Bank - Special Funds</u>		
450-41	Nationalised Banks	0.00
450-42	Other Scheduled Banks	0.00
450-43	Scheduled Co-operative Banks	0.00
450-44	Post Office	0.00
Sub-Total		0.00
<u>Balance With Bank - Grant Funds</u>		
450-61	Nationalised Banks	16448555.00
450-62	Other Scheduled Banks	23062089.00
450-63	Scheduled Co-operative Banks	0.00
450-64	Post Office	0.00
Sub-Total		39510644.00
TOTAL		52560950.26



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO BALANCE SHEET

SCHEDULE B-18: Loans, Advances and Deposits [Major Code. 460 and 461]

Minor Code No.	Particulars	Balance as on 31/03/2025
460-10	Loans and advances to employees	0.00
460-20	Employer provident Funds Loans	0.00
460-30	Loans to others	0.00
460-40	Advance to Supplier & contractor	0.00
460-50	Advance to Others	0.00
460-60	Deposit with external Agencies	0.00
460-80	Other Current Assets	0.00
	Sub-Total	0.00
461	Less Accumulated Provision	0.00
461-10	Loans to others	0.00
461-20	Advances	0.00
461-30	Deposits	0.00
	Total	0.00

SCHEDULE B-19: OTHER ASSETS {Major Code No. 470}

Minor Code No.	Particulars	Balance as on 31/03/2025
470-10	Deposits Works - Expenditure	0.00
470-20	Inter Units Accounts	0.00
	TOTAL	0.00

SCHEDULE B-20: MISC. EXPENDITURE {Major Code No. 480}

Minor Code No.	Particulars	Balance as on 31/03/2025
480-10	Loan Issue Expenses	0.00
480-20	Discount on Issue of Loans	0.00
480-30	Others	0.00
	TOTAL	0.00



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO INCOME AND EXPENDITURE ACCOUNT

SCHEDULE IE-1: TAX REVENUE {Major Code No. 110}

Minor Code No.	Particulars	Amount
110-01	Property Tax	
110-02	Water Tax	8000000.00
110-03	Sewerage Tax	0.00
110-04	Elementary Education Tax	0.00
110-05	Vehicle Tax	0.00
110-06	Tax on Animals	0.00
110-07	Electricity Tax	0.00
110-08	Professional Tax	0.00
110-09	Advertisement Tax	0.00
110-10	Pilgrimage Tax	0.00
110-51	Octroi & Toll	0.00
110-52	Cess	0.00
110-80	Other Taxes	0.00
		8000000.00
110-90	Less: Tax Remission & Refund	0.00
	TOTAL	8000000.00

SCHEDULE IE-2: ASSIGNED REVENUES & COMPENSATION
{Major Code No. 120}

Minor Code No.	Particulars	Amount
120-10	Taxes & Duties Collected by Others	0.00
120-20	Compensation in lieu of Taxes/Duties	0.00
120-30	Compensation in lieu of Concessions	0.00
	TOTAL	0.00

SCHEDULE IE-3: RENTAL INCOME FROM MUNICIPAL PROPERTIES
{Major Code No. 130}

Minor Code No.	Particulars	Amount
130-10	Rent from Civic Amenities	0.00
130-20	Rent from Office Buildings	582535.00
130-30	Rent from Guest Houses	0.00
130-40	Rent from Lease of Lands	35700.00
130-80	Other Rents	586063.00
		203519.00
		1407817.00
	Tehbajari	0.00
	Shop Premium	
130-90	Less: Tax Remission & Refund	
	TOTAL	1407817.00



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO INCOME AND EXPENDITURE ACCOUNT

SCHEDULE IE-4: FEES & USER CHARGES {Major Code No. 140}

Minor Code No.	Particulars	Amount
140-10	Empanelment & Registration Charges	11425.00
140-11	Licensing Fees	29400.00
140-12	Fees for Grant of Permit	0.00
140-13	Fees for Certificate & Extract	55612.00
140-14	Development Charges	0.00
140-15	Regularization Charges	0.00
140-20	Penalties & Fines	12550.00
140-40	Other Fees	0.00
140-50	User Charges	0.00
140-60	Entry Fees	0.00
140-70	Service/Administrative Charges	0.00
140-80	Other Charges	62295.00
		171282.00
140-90	Less: Tax Remission & Refund	0.00
	TOTAL	171282.00

SCHEDULE IE-5: SALE & HIRE CHARGES {Major Code No. 150}

Minor Code No.	Particulars	Amount
		0.00
150-10	Sale of Products	154424.20
150-11	Sale of Forms & Publications	0.00
150-12	Sale of Stores & Spares	0.00
150-30	Sale of Other Items	0.00
150-40	Hire Charges of Vehicle	0.00
150-41	Hire Charges of Equipments	0.00
	TOTAL	154424.20

SCHEDULE IE-6: REVENUE GRANTS, CONTRIBUTION & SUBSIDIES
{Major Code No. 160}

Minor Code No.	Particulars	Amount
		130405133.00
160-10	Revenue Grants	0.00
160-20	Reimbursement of Expenses	0.00
160-30	Contributions towards Schemes	34301362.00
	TOTAL	164706495.00



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO INCOME AND EXPENDITURE ACCOUNT

SCHEDULE IE-7: INCOME FROM INVESTMENTS {Major Code No. 170}

Minor Code No.	Particulars	Amount
170-10	Interest Income on Investments	0.00
170-20	Dividend on Investments	0.00
170-30	Income from Projects taken on Commercial Basis	0.00
170-40	Profit on Sale of Investment	0.00
170-50	Other	0.00
TOTAL		0.00

SCHEDULE IE-8: INTEREST EARNED {Major Code No. 171}

Minor Code No.	Particulars	Amount
171-10	Interest from Bank Accounts	242188.00
171-20	Interest on Loans & Advances to Employees	0.00
171-30	Interest on Loans to Others	0.00
171-80	Other Interest Income	0.00
TOTAL		242188.00

SCHEDULE IE-9: OTHER INCOME {Major Code No. 180}

Minor Code No.	Particulars	Amount
180-10	Deposits Forfeited	0.00
180-11	Lapsed Deposits	0.00
180-20	Insurance Claim Recovery	0.00
180-30	Profit on Disposal of Fixed Assets	0.00
180-40	Recovery from Employees	0.00
180-50	Unclaimed Refund Payable/Liabilities Written Back	0.00
180-60	Excess Provisions Written Back	403315.00
180-80	Miscellaneous Income	0.00
TOTAL		403315.00

SCHEDULE IE-10: ESTABLISHMENT EXPENSES {Major Code No. 210}

Minor Code No.	Particulars	Amount
210-10	Salaries, Wages & Bonus	57934812.00
210-20	Benefits & Allowances	1210597.00
210-30	Pension	14085492.90
210-40	Other Terminal & Retirement Expenses	0.00
TOTAL		73230901.90



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO INCOME AND EXPENDITURE ACCOUNT

SCHEDULE IE-11: ADMINISTRATION EXPENSES {Major Code No. 220}

Minor Code No.	Particulars	Amount
220-10	Rent, Rates & Taxes	
220-11	Office Maintenances	377643.20
220-12	Communication Expenses	275925.00
220-20	Books & Periodicals	30680.00
220-21	Printing & Stationery	0.00
220-30	Travelling & Conveyance	419327.00
220-40	Insurance	27378.00
220-50	Audit Fees	0.00
220-51	Legal Expenses	0.00
220-52	Professional & Other Fees	6110015.00
220-60	Advertisement & Publicity	1112442.00
220-61	Membership & Subscription	0.00
220-80	Others	8914241.00
TOTAL		17267651.20

SCHEDULE IE-12: OPERATION & MAINTENANCE {Major Code No. 230}

Minor Code No.	Particulars	Amount
230-10	Power & Fuel	8863757.00
230-20	Bulk Purchases	0.00
230-30	Consumption of Stores	0.00
230-40	Hire Charges	0.00
230-50	Repiar & Maintenance - Infrastructure Assets	7880777.00
230-51	Repiar & Maintenance - Civic Amenities	0.00
230-52	Repiar & Maintenance - Buildings	319227.00
230-53	Repiar & Maintenance - Vehicle	405411.00
230-59	Repiar & Maintenance - Others	137030.00
230-80	Other Operating & Maintenance Expenses	26993990.00
TOTAL		44600192.00

SCHEDULE IE-13: INTEREST & FINANCE {Major Code No. 230}

Minor Code No.	Particulars	Amount
240-10	Interest on Loan from Central Government	0.00
240-20	Interest on Loan from State Government	0.00
240-30	Interest on Loan from Government Bodies & Associations	0.00
240-40	Interest on Loan from International Associations	0.00
240-50	Interest on Loan from Banks & Other Financial Institutions	0.00
240-60	Other Interest	0.04
240-70	Bank Charges	0.00
240-80	Other Financial Expenses	0.04
TOTAL		0.04



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO INCOME AND EXPENDITURE ACCOUNT

SCHEDULE IE-14: PROGRAMME EXPENSES {Major Code No. 250}

Minor Code No.	Particulars	Amount
250-10	Election Expenses	
250-20	Own Programme	96846.00
250-30	Share in Programme of Other	272570.00
	TOTAL	0.00
		369416.00

SCHEDULE IE-15: GRANT, CONTRIBUTION & SUBSIDIES
{Major Code No. 260}

Minor Code No.	Particulars	Amount
260-10	Grants	0.00
260-20	Contributions	0.00
260-30	Subsidies	0.00
	TOTAL	0.00

SCHEDULE IE-16: PROVISIONS & WRITE OFF {Major Code No. 270}

Minor Code No.	Particulars	Amount
270-10	Provisions for Doubtful Receivables	0.00
270-20	Provisions for Other Assets	0.00
270-30	Revenues Written Off	0.00
270-40	Assets Written Off	0.00
270-50	Miscellaneous Written Off	0.00
	TOTAL	0.00

SCHEDULE IE-17: MISCELLANEOUS EXPENSES {Major Code No. 271}

Minor Code No.	Particulars	Amount
271-10	Loss on Disposal of Assets	0.00
271-20	Loss on Disposal of Investments	0.00
271-30	Decline in Value of Investments	0.00
	TOTAL	0.00



NAGAR PALIKA PARISHAD JASPUR
ANNEXURES TO INCOME AND EXPENDITURE ACCOUNT

SCHEDULE IE-18: PRIOR PERIOD ITEMS (NET) {Major Code No. 280}

Major Code No.	Particulars	Amount
	<u>INCOME</u>	
280-10	Taxes	0.00
280-20	Other - Revenue	0.00
280-30	Recovery of Revenue Witten Off	0.00
280-40	Other Income	0.00
	Sub Total (a)	0.00
	<u>EXPENSES</u>	
280-50	Refund of Taxes	0.00
280-60	Refund of Other - Revenues	0.00
280-80	Other Expenses	0.00
	Sub Total (b)	0.00
	TOTAL	0.00




SCHEDULE B-21

Notes to the Accounts forming part of Balance Sheet as at 31/03/2025

1. National Municipal Accounting Manual

The various accounting policies and methods prescribed under the National Municipal Accounting manual on treatment to various accounts and transactions for their conversion in to the double entry method with accrual system of accounting have been followed to the extent where applicable.

2. Municipal Fund (Schedule B-1)

This fund represents accumulated amount of Municipal Fund increased/decreased with capital grant and surplus/deficit for the accounting period.

3. Earmarked funds/Reserve Funds (Schedule B-2 & B-3)

During the course of compilation it was gathered that Nagar Palika Parishad Jaspur has not maintained any Earmarked Funds towards any future liability or otherwise.

4. Grants & Contributions (Schedule B-4)

Grant represents unutilized amount at the end of the period (i.e. opening balance of Unutilized Grant and Grant has been received during the period less grant unutilized during the period).

5. Fixed Assets and Depreciation thereon (Schedule B-11)

Fixed Asset are taken in the Balance Sheet on Written down value Method.

6. Investment and Interest Accrued thereon (Schedule B-12 & B-13)

There is no specific investment held by Nagar Palika Parishad Jaspur during the Year ended 31.03.2025.



7. **Receivable Income (Schedule B-15)**

Amount of Receivable of income heads such as property tax and rental income from shop has been taken on the basis of accounting entries passed during the year.

8. **Cash and Bank Balance (Schedule B-17)**

Cash and Bank Balance have been taken at actual appearing in cash Book, bank Statement.

9. **Tax Revenue (Schedule IE-1)**

This Schedule contains income of the Nagar Palika Parishad Jaspur from property taxes from residential Building, Shop Rent. We have gathered information regarding demand raised during the year by Nagar Palika Parishad Jaspur for whole year and accounted it on cash basis.

10. **Rental Income from Municipal Properties (Schedule IE-3)**

This schedule contains income of the Nagar Palika Parishad Jaspur from rent from Municipal property. We have gathered information regarding demand raised during the year by Nagar Palika Parishad Jaspur for whole year and accounted it on accrual basis.

11. **Fees and User Charges (Schedule IE-4)**

This schedule contains income of the Nagar Palika Parishad Jaspur from Development charges, license Fees and other user charges. We have taken fees and charges on receipt basis from the cash book maintained by Nagar Palika Parishad Jaspur.

12. **Sale and Hire Charges (Schedule IE-5)**

This schedule contains income of the Nagar Palika Parishad Jaspur from sale of tender Form and sale of form & publications. We have taken fees and charges on receipt basis from the cash book maintained by Nagar Palika Parishad Jaspur.



13. Grants, Contributions & Subsidies (Schedule IE-6)

This schedule contains the revenue Grants received from the government for incurring revenue expenditure as assigned.

14. Interest Earned (Schedule IE-8)

This schedule contains the income from Interest earned from Bank Accounts.

15. Other Income (Schedule IE-9)

This schedule contains the income earned from Miscellaneous heads.

16. Establishment Expenses (Schedule IE-10)

This schedule contains the Establishment Expenses i.e. salary expenses of Nagar Palika Parishad Jaspur. Accrual of the salary expense has been taken from the salary bills/sheets maintained by the ULB.

17. Administrative Expenses (Schedule IE-11)

This schedule contains the Administrative Expenses i.e. Communication expenses, Printing Stationery, Legal Expenses, Professional expenses, Advertisement and Publicity etc. of Nagar Palika Parishad Jaspur.



DISCLAIMER :

1. All the Financial figure and comments in specific or general terms made are based on documents, information and explanations provided by officers and staff of Nagar Palika Parishad Jaspur. During the course of engagement of our team, the veracity of comments or explanations provided in report are so far based on the existing practices observed and information's obtained from Nagar Panchayat. The Scope of work of the consultant was nor to carry out any sort of audit rather it was limited to do a cross check wherever it was feasible.
2. Although the consulting team has made every effort to obtain information comprehensively for every department of the Nagar Palika Parishad, Jaspur and has also widely circulated the team's requirement in this regard, it is possible that some relevant information or documentation has not been made available to the team. It is therefore specifically stated that this report is based upon and restricted to the set of documents, information, comments and explanations provided by the officers and staff of Nagar Palika Parishad Jaspur and therefore any such documents information comments and explanations not provided to the consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments information and explanations on present documents.
3. The Consulting Team is not responsible for any legal or other liability that may arise in any way at any point of time from this report or any interpretations whatsoever that may be put on the whole or part of it. Likewise, the consulting team is not responsible for any legal consequences arising out of non-compliance by the Nagar Palika Parishad Jaspur of any of its statutory or other Governmental obligations that may become apparent now or any time in the future.

